

FINAL ANSWER KEY

Paper: Kerala Treasury Code & Kerala Account Code Vol 11
Date of Examination 19-10-2019

Question1:-The form of LPC is prepared by

- A:-Finance department
- B:-Director of Treasuries
- C:-Law department
- D:-C and AG

Correct Answer:- Option-D

Question2:-A Bank Treasury means

- A:-A treasury, the cash business of which is conducted by the treasury itself
- B:-A treasury, the cash business of which is conducted by Central Treasury
- C:-A treasury, the cash business of which is conducted by the bank
- D:-None of these

Correct Answer:- Option-C

Question3:-Protective endorsement in bills shall be made in _____ ink.

- A:-Blue
- B:-Black
- C:-Red
- D:-Green

Correct Answer:- Option-C

Question4:-A statement of lapsed cash order has to be prepared

- A:-Monthly
- B:-Bimonthly
- C:-Quarterly
- D:-Yearly

Correct Answer:- Option-A

Question5:-Who can exempt the fee of duplicate PPO of a poor pensioner?

- A:-Treasury officer
- B:-Treasury Director
- C:-District Collector
- D:-None of these

Correct Answer:- Option-B

Question6:-Anticipatory Pension order is issued by

- A:-Accountant general
- B:-Head of Department
- C:-The Director of treasuries
- D:-Finance Department

Correct Answer:- Option-A

Question7:-From the date of payment, subvouchers should be kept minimum

- A:-3 years
- B:-6 months
- C:-2 years
- D:-1 year

Correct Answer:- Option-A

Question8:-The daily totals of each subsidiary register of the treasury shall be carried over to

- A:-Ledger
- B:-Cash Book
- C:-Daily Balance sheet

D:-Day Book

Correct Answer:- Option-D

Question9:-A departmental officer shall prepare the challan for the dues of loans and interest

A:-In a single form

B:-In duplicate

C:-In triplicate

D:-In quadruplicate

Correct Answer:- Option-C

Question10:-Cypher code is supplied to

A:-Director of treasuries

B:-Treasury Officer of the Non-Bank Treasury with currency chest

C:-All District Treasury Officers

D:-All of these

Correct Answer:- Option-B

Question11:-The assistant collector/probationary deputy collector should undergo training for _____ month/months in the District treasury.

A:-1 month

B:-2 months

C:-3 months

D:-6 months

Correct Answer:- Option-A

Question12:-An important monthly statement to be prepared in treasury on account of stamps and stamp papers is

A:-Plus and minus memoranda

B:-Receipts and issue statement

C:-Monthly stock difference statement

D:-All the above

Correct Answer:- Option-A

Question13:-A public work department officer who makes frequent remittance shall keep a _____.

A:-PD Account ledger

B:-Register of deposits

C:-Ledger account

D:-Remittance Book

Correct Answer:- Option-D

Question14:-After the death of a pensioner, the disbursing officer shall sanction pay arrears to the pensioner if applied within

A:-1 year

B:-2 years

C:-3 years

D:-6 years

Correct Answer:- Option-A

Question15:-To which register outstanding items of Register of Receipts of deposits (Revenue deposits) of the second proceeding year are to be transferred by the Treasury Officer, annually?

A:-Register of lapsed deposits

B:-Clearance Register

C:-Register of outstanding

D:-Revenue deposit Register

Correct Answer:- Option-B

Question16:-The treasury department discontinued the storage and supply of one of the items with effect from 01.10.1985

A:-Revenue stamp

B:-Court fee stamp

C:-Service postage stamp

D:-None of these

Correct Answer:- Option-C

Question17:-A Clerk accompanies a treasury officer for payment. Who is authorised to grant advance TA to the clerk

- A:-Treasurer B.C.D
 - B:-Accountant General
 - C:-Treasury director
 - D:-Treasury officer
- Correct Answer:- Option-D

Question18:-Rules regarding nomination by depositors for deposits in Savings Bank shall be dealt with

- A:-Treasury saving Bank Rules 1973
 - B:-Government Savings Bank Act 1873
 - C:-Agreement with RBI in 1952
 - D:-All of these
- Correct Answer:- Option-B

Question19:-The District treasury officer has to send Treasury Balance Report to

- A:-Director of Treasuries
 - B:-The Finance department
 - C:-Account General and Director of treasuries
 - D:-Accountant General and Govt. Finance Department
- Correct Answer:- Option-D

Question20:-_____ means and includes any treasury or sub treasury not being a treasury or sub treasury under the control of a state.

- A:-Bank treasury
 - B:-Central treasury
 - C:-Non-Bank treasury
 - D:-None of these
- Correct Answer:- Option-B

Question21:-A Non-Bank Treasury means _____.

- A:-a treasury, the cash business of which is conducted by Central Treasury
 - B:-a treasury other than bank treasury
 - C:-the cash business of which is conducted by the bank
 - D:-none of these
- Correct Answer:- Option-B

Question22:-The Monthly accounts of the District Treasuries are to be closed at the earliest of closing the transactions for each month not later than

- A:-1st of succeeding month
 - B:-5th of succeeding month
 - C:-6th of succeeding month
 - D:-15th succeeding month
- Correct Answer:- Option-C

Question23:-Remittance between _____ in the same district should be treated as Transfers within the Treasury.

- A:-two treasuries
 - B:-two sub treasuries
 - C:-a treasury and sub-treasury subordinate to it
 - D:-all of these
- Correct Answer:- Option-D

Question24:-The day Book used in the treasuries of the State of Kerala corresponds to the Cash Book referred to in the _____.

- A:-Auditor General's Rules
 - B:-Kerala Financial Code
 - C:-Kerala Treasury Code
 - D:-Treasury saving Bank Rules 1973
- Correct Answer:- Option-A

Question25:-Acquittance Register in form

A:-T.R. 95

B:-T.R. 96

C:-T.R. 85

D:-T.R. 86

Correct Answer:- Option-A

Question26:-Cash account is prepared in form

A:-T.A. 23

B:-T.A. 24

C:-T.A. 25

D:-T.A. 26

Correct Answer:- Option-C

Question27:-Family pension is payable only from the _____ month in the event of death of service pensioner.

A:-4th month

B:-same

C:-5th month

D:-succeeding

Correct Answer:- Option-D

Question28:-Pay in slip in Rule

A:-Rule 165 of KTC Vol I

B:-Rule 164 of KTC Vol I

C:-Rule 166 of KTC Vol I

D:-Rule 167 of KTC Vol I

Correct Answer:- Option-B

Question29:-A Bill is a statement of claims against _____.

A:-Public undertaking

B:-Local body

C:-Government

D:-Private company

Correct Answer:- Option-C

Question30:-An officer receiving money on behalf of government shall maintain a Cash Book in form

A:-T.R. 7

B:-T.R. 7 A

C:-T.R. 5

D:-T.A. 5 A

Correct Answer:- Option-B

Question31:-No place should be used as a strong room, unless an officer of the PWD not lower in the rank than a/an _____ has certified that it secure and fit for use as strong room.

A:-Chief Engineer

B:-Superintending Engineer

C:-Executive Engineer

D:-Assistance Executive Engineer

Correct Answer:- Option-C

Question32:-District Treasury and its sub treasuries should maintain a register of all the padlocks and keys in Form _____.

A:-T.R. 29

B:-T.R. 28

C:-T.R. 27

D:-T.R. 27A

Correct Answer:- Option-A

Question33:-The daily accounts of receipts and payments at a sub treasury must be included in the accounts of the _____.

A:-Sub treasury

- B:-Bank treasury
- C:-Non-Bank treasury
- D:-District treasury

Correct Answer:- Option-D

Question34:-The treasury shall be under the control of a Treasury Officer who shall be under the administrative control of the _____.

- A:-Accountant General
- B:-Director
- C:-Reserve Bank of India
- D:-Additional District Magistrate

Correct Answer:- Option-B

Question35:-When a payment for the pension first time is made, the treasury officer has to _____ the pensioner.

- A:-Inspect
- B:-Examine
- C:-Satisfy
- D:-Identify

Correct Answer:- Option-D

Question36:-A Treasury officer has no authority to act under an order of the Government sanctioning a payment, unless the order is an express order to him to make payment and in the absence of urgency, even such special order should be sent through the _____.

- A:-Director
- B:-Finance Secretary
- C:-Accountant General
- D:-None of these

Correct Answer:- Option-C

Question37:-Interest on pre-mature closure of treasury fixed deposits will be the rate applicable for its period for which the amount remained in the treasury reduced by

- A:-1%
- B:-2%
- C:-2.5%
- D:-3%

Correct Answer:- Option-A

Question38:-As per Rule 210 of KTC Vol 1 _____ shall never be repaid in part.

- A:-Bills
- B:-Deposits
- C:-Earnest Money Deposit
- D:-Security Deposit

Correct Answer:- Option-C

Question39:-A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a LPC unless _____.

- A:-an undertaking of the Govt. servant is obtained
- B:-the certificate is surrendered
- C:-the sanction order from the Director is produced
- D:-the claim was sent through the Accountant General

Correct Answer:- Option-B

Question40:-_____ is a control of expenditure exercised by various agencies against the funds assigned by legislature.

- A:-Legislative control
- B:-Budget control
- C:-Chief control
- D:-Appropriation control

Correct Answer:- Option-D

Question41:-Payment kept outside the Letter of Credit System

- A:-256 of KTC Vol 1

- B:-257 of KTC Vol 1
- C:-258(j) of KTC Vol 1
- D:-258(i) of KTC Vol 1

Correct Answer:- Option-C

Question42:-TSB Rule relating to the transfer of TSB account after the death of depositor

- A:-34
- B:-33
- C:-32
- D:-35

Correct Answer:- Option-A

Question43:-The person who draws a draft is

- A:-Drawee
- B:-Drawer
- C:-Payee
- D:-None of these

Correct Answer:- Option-B

Question44:-Period of currency of a Treasury Cheque

- A:-1 month
- B:-2 months
- C:-3 months
- D:-6 months

Correct Answer:- Option-C

Question45:-Specimen signature card is in Form

- A:-T.R. 74
- B:-T.R. 75
- C:-T.R. 74 B
- D:-T.R. 74 A

Correct Answer:- Option-D

Question46:-As per Rule _____ appendix 3 KTC Vol II personal appearance is not compulsory for opening of a Fixed Deposit account.

- A:-57(4)
- B:-57(6)
- C:-57(5)
- D:-57(7)

Correct Answer:- Option-B

Question47:-The minimum period of Treasury Fixed Deposit is _____.

- A:-120 days
- B:-180 days
- C:-One year
- D:-Two years

Correct Answer:- Option-B

Question48:-No _____ is permitted on TSB account during the month of March.

- A:-Transfer
- B:-Deposit
- C:-Withdrawal
- D:-Closure

Correct Answer:- Option-A

Question49:-The pension payment order is an order issued by _____.

- A:-Head of department
- B:-Treasury Officer
- C:-Accountant General

D:-The Chief treasurer

Correct Answer:- Option-C

Question50:-As per Rule 205 of KTC Vol 1 when Earnest Money deposit made by intending tenderer in another State has to be repaid, the departmental officer concerned should arrange for the repayment through the _____.

A:-Director of Treasuries

B:-Finance Department

C:-Accountant General

D:-Treasury Officer

Correct Answer:- Option-C

Question51:-The person or the party to whom draft is granted is called a _____.

A:-Drawee

B:-Remitter

C:-Payee

D:-Drawer

Correct Answer:- Option-B

Question52:-A fresh Treasury Bill Book for a new Financial Year shall be obtained by a drawing and disbursing officer as per _____ Rule 223 of KTC Vol 1.

A:-Note 4

B:-Note 6

C:-Note 3

D:-Note 5

Correct Answer:- Option-D

Question53:-Treasury officer and _____ shall both be present whenever the strong room is opened.

A:-Senior Superintendent

B:-Accountant

C:-Chief Cashier

D:-Chief Treasurer

Correct Answer:- Option-D

Question54:-Remittance between two treasuries in the same district should be treated as

A:-Transfer between treasuries

B:-Transfer outside treasury

C:- Appropriation control

D:-Transfer within treasury

Correct Answer:- Option-D

Question55:- _____ shall be held personally responsible for entries in column 1 to 6 and column 12 and 13 of Treasury Bill Book.

A:-The drawing officer

B:-The treasury officer

C:-Disbursing officer

D:-The accountant

Correct Answer:- Option-A

Question56:-Currency Chest balance is verified by the officers of _____.

A:-Director of Treasuries

B:-Reserve Bank of India

C:-High Court

D:-District Court

Correct Answer:- Option-B

Question57:-The number of fixed deposits accounts that can be opened in treasuries by an individual is limited to _____.

A:-One

B:-Two

C:-Ten

D:-None of these

Correct Answer:- Option-D

Question58:-How many digits are there in the Arabic Numeral code for a Major Head?

A:-Two

B:-One

C:-Four

D:-Three

Correct Answer:- Option-C

Question59:-Treasury Balance is the balance of cash of _____ account.

A:-Government

B:-Public undertaking

C:-Private body

D:-Local body

Correct Answer:- Option-A

Question60:-If misclassification in the Treasury account is detected before closing the accounts of the day it will be corrected under the initials of

A:-Treasury officer

B:-Treasurer

C:-Senior Superintendent

D:-Accountant General

Correct Answer:- Option-A

Question61:-When does an appropriation lapse at

A:-the close of a financial year

B:-the close of a calendar year

C:-the expiry of six months

D:-none of these

Correct Answer:- Option-A

Question62:-The period of limitation of gratuity is _____ from the date when the claim fell due.

A:-3 years

B:-6 years

C:-10 years

D:-12 years

Correct Answer:- Option-B

Question63:-Which is the fifth and last tier of classification in Government accounts?

A:-Detailed head

B:-Minor head

C:-Sub head

D:-Major head

Correct Answer:- Option-A

Question64:-The Accountant General in the exercise of any of his functions under the Rules of KTC shall be subject to the general control of _____.

A:-Supreme Court of India

B:-High Court of Kerala

C:-C & AG of India

D:-Administrative secretariat

Correct Answer:- Option-C

Question65:-Responsibilities for the entries in Column 7-11 of Treasury Bill Book

A:-The accountant

B:-The drawing officer

C:-The treasury officer

D:-The disbursing officer

Correct Answer:- Option-C

Question66:-A Government servant who retires on pension is required to produce before the Treasury Officer for drawal of pension for the first time

- A:-Birth Certificate
 - B:-RTC
 - C:-Charge certificate
 - D:-Last pay certificate
- Correct Answer:- Option-D

Question67:-The TSB account _____ be transferred after the death of depositor.

- A:-Should
 - B:-Should not
 - C:-Can
 - D:-Will automatically
- Correct Answer:- Option-B

Question68:-Any transaction which cannot be allocated directly to any particular department should be entered in the accounts as an _____.

- A:-Unclassified item
 - B:-Lapsed item
 - C:-Classified item
 - D:-Appropriated item
- Correct Answer:- Option-A

Question69:-The legal authority for withdrawal of money from the consolidated fund is

- A:-Appropriation Bill
 - B:-Appropriation accounts
 - C:-Demands for grants
 - D:-Appropriation Act
- Correct Answer:- Option-D

Question70:-Gazetted officers are requested to claim their salary from the treasury of jurisdiction is attached with Rule _____ of KTC Vol 1.

- A:-166
 - B:-167
 - C:-168
 - D:-169
- Correct Answer:- Option-C

Question71:-The person to whom draft is payable is called

- A:-Drawer
 - B:-Remitter
 - C:-Drawee
 - D:-Payee
- Correct Answer:- Option-D

Question72:-Money kept in a Treasury strong room which do not form part of General Treasury Balance is termed as

- A:-Anamaths
 - B:-Deposit
 - C:-Suspense
 - D:-Security
- Correct Answer:- Option-A

Question73:-A cheque means

- A:-Oral order
 - B:-Written order
 - C:-Authorised order
 - D:-Verbal order
- Correct Answer:- Option-B

Question74:-Initial deposit for opening TSB account

- A:-Not less than Rs. 50
- B:-Not less than Rs. 200

C:-Not less than Rs. 100

D:-Not less than Rs. 500

Correct Answer:- Option-C

Question75:-List of lapsed deposit/balances of that year is prepared in form

A:-T.A. 34

B:-T.A. 35

C:-T.A. 36

D:-T.A. 37

Correct Answer:- Option-C

Question76:-The position of sentries who guard the treasury strong room

A:-Superintendent of Police

B:-Sub Inspector of Police

C:-Circle Inspector of Police

D:-Director General of Police

Correct Answer:- Option-A

Question77:-TSB account opened in the name of a minor _____ be transferred after the minor attaining majority as per Rule 35 of TSB Rules.

A:-will automatically

B:-should

C:-should not

D:-can

Correct Answer:- Option-C

Question78:-The period of currency of Reserve Bank of India draft is

A:-One month

B:-3 months

C:-6 months

D:-12 months

Correct Answer:- Option-C

Question79:-Rule 287 of KTC Vol 1 relates to

A:-Repayment of deposit

B:-Mustering

C:-Challan

D:-Duplicate key

Correct Answer:- Option-B

Question80:-Treasury Cheques are printed at

A:-Government press

B:-Any private press

C:-Directorate of treasuries

D:-Treasury itself

Correct Answer:- Option-A

Question81:-As per Rule 280 of KTC Vol 1 _____ will be insisted from the pensioner who receive monthly pension through an agent or bank who executed Indemnity Bond.

A:-No Objection Certificate

B:-Last pay Certificate

C:-One and same Certificate

D:-Life Certificate

Correct Answer:- Option-D

Question82:-Treasury Bill Book is a book in Form

A:-T.R. 7A

B:-T.R. 74

C:-T.R. 7

D:-T.A. 7

Correct Answer:- Option-B

Question83:- _____ is a negotiable instrument issued by a Treasury Officer to a Bank against which the bank will make payment.

A:-Draft

B:-Cash order

C:-Pay order cheque

D:-EMD

Correct Answer:- Option-C

Question84:-Currency Chest balance is an asset of the _____ kept in treasuries.

A:-State government

B:-Central government

C:-Public undertakings

D:-Reserve Bank of India

Correct Answer:- Option-D

Question85:-Repayment of EMD shall be made on

A:-Original Challan

B:-Duplicate Challan

C:-Attested copy of Challan

D:-Triplicate copy of Challan

Correct Answer:- Option-A

Question86:- _____ shall record a certificate of count in the first page of Cash Book before bringing in to use.

A:-Senior superintendent

B:-Head of office

C:-Head of department

D:-Treasury officer

Correct Answer:- Option-B

Question87:-Remittance from District Treasury to the Mint should be accounted for in the treasury account as

A:-Foreign remittance

B:-Local remittance

C:-Bank remittance

D:-Transfer within treasury

Correct Answer:- Option-A

Question88:-A bill containing a disputable claim

A:-Rule 14 KTC Vol 1

B:-Rule 15 KTC Vol 1

C:-Rule 16 KTC Vol 1

D:-Rule 17 KTC Vol 1

Correct Answer:- Option-C

Question89:-The check register in Form T.A. should be written up _____.

A:-monthly

B:-quarterly

C:-yearly

D:-daily

Correct Answer:- Option-D

Question90:-Register of Reserve Bank deposit in form

A:-T.R. 7A

B:-T.A. 5

C:-T.R. 5

D:-T.R. 7

Correct Answer:- Option-B

Question91:-The permanent advance has to be recouped

- A:-After it is completely exhausted
- B:-Before it is completely exhausted
- C:-Periodically
- D:-At any time

Correct Answer:- Option-B

Question92:-Pay-in-slip is the form issued to make deposits to the

- A:-Savings bank account
- B:-Fixed Deposit
- C:-Term deposit
- D:-Security Deposit

Correct Answer:- Option-A

Question93:-TSB accounts in respect of which no transaction has been taken place for _____ complete financial year or more will be treated as unoperated accounts.

- A:-1
- B:-2
- C:-4
- D:-5

Correct Answer:- Option-D

Question94:-Register of Misclassification by the Bank in form

- A:-T.R. 65
- B:-T.A. 5
- C:-T.R. 5
- D:-T.A. 6

Correct Answer:- Option-D

Question95:-A list of cases in Appendix 26 in which the Accountant General usually awards _____.

- A:-Lapsed Deposits
- B:-Treasury irregularity
- C:-Misclassification
- D:-Foreign remittance

Correct Answer:- Option-B

Question96:-Every item of revenue deposit should be recorded in the name of person from whom it is received in form

- A:-T.A. 12
- B:-T.A. 14
- C:-T.A. 15
- D:-T.A. 13

Correct Answer:- Option-D

Question97:-Final receipt in _____ shall be issued only after realising the amount of cheque.

- A:-T.A. 5
- B:-T.R. 5
- C:-T.R. 7
- D:-T.R. 7A

Correct Answer:- Option-B

Question98:-As per Article 200 of KTC Vol 1 bills for drawing money from treasury on account of refunds of revenue shall be prepared in form

- A:-T.R. 70
- B:-T.R. 75
- C:-T.R. 65
- D:-T.R. 60

Correct Answer:- Option-C

Question99:-Claims for which no other specific form has been prescribed shall be made in

- A:-T.R. 42
- B:-T.R. 15

C:-T.R. 12

D:-T.R. 47

Correct Answer:- Option-A

Question100:-The money order commission of a bill send to the treasury by post by a head of an office specially authorised shall be _____.

A:-debited to drawing officer

B:-deducted from the bill

C:-debited to the payee

D:-treated as contingent charge

Correct Answer:- Option-D